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10 **UNITED STATES DISTRICT COURT**
11 **CENTRAL DISTRICT OF CALIFORNIA**
12 **EASTERN DIVISION**

13 UNITED STATES OF AMERICA,
14
15 Plaintiff,
v.

16 MAGGIE LIN,

17 Defendant.
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Case No. ED CV 14-427 JGB (SPx)

AMENDED ORDER TO SHOW
CAUSE

22 Upon the Petition and supporting Memorandum of Points and Authorities,
23 and the supporting Declaration to the Petition, the Court finds that Petitioner has
24 established its prima facie case for judicial enforcement of the subject Internal
25 Revenue Service (“IRS” and “Service”) summonses. See United States v. Powell,
26 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also Crystal v.
27 United States, 172 F.3d 1141, 1143-1144 (9th Cir. 1999); United States v. Jose,
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1 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-
2 120 (9th Cir. 1995) (the Government's prima facie case is typically made through
3 the sworn declaration of the IRS agent who issued the summons); accord, United
4 States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

5 THEREFORE, IT IS ORDERED that Respondent appear before this District
6 Court of the United States for the Central District of California in Courtroom No.
7 1,

8 _____ United States Courthouse
9 312 North Spring Street,
10 Los Angeles, California 90012

11
12 _____ Roybal Federal Building and United States Courthouse
13 255 E. Temple Street,
14 Los Angeles, California 90012

15
16 _____ Ronald Reagan Federal Building and United States Courthouse
17 411 West Fourth Street,
18 Santa Ana, California 92701

19
20 X Brown Federal Building and United States Courthouse
21 3470 Twelfth Street, Riverside, California 92501

22 on **August 11, 2014**, at 9:00 A.M.,

23 and show cause why the testimony and production of books, papers, records and
24 other data demanded in the subject Internal Revenue Service summonses should
25 not be compelled.

26 IT IS FURTHER ORDERED that copies of this Order, the Petition,
27 Memorandum of Points and Authorities, and accompanying Declaration be served
28 promptly upon Respondent by any employee of the Internal Revenue Service or by

1 the United States Attorney's Office, by personal delivery, or by leaving copies of
2 each of the foregoing documents at the Respondent's dwelling or usual place of
3 abode with someone of suitable age and discretion who resides there, or by
4 certified mail.

5 IT IS FURTHER ORDERED that within ten (10) days after service upon
6 Respondent of the herein described documents, Respondent shall file and serve a
7 written response, supported by appropriate sworn statements, as well as any
8 desired motions. If, prior to the return date of this Order, Respondent files a
9 response with the Court stating that Respondent does not desire to oppose the relief
10 sought in the Petition, nor wish to make an appearance, then the appearance of
11 Respondent at any hearing pursuant to this Order to Show Cause is excused, and
12 Respondent shall be deemed to have complied with the requirements of this Order.

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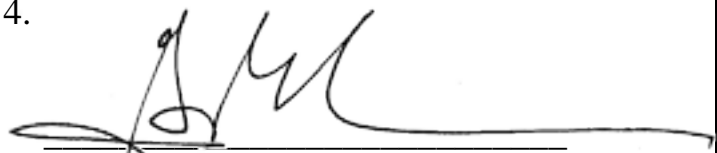
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1 IT IS FURTHER ORDERED that all motions and issues raised by the
2 pleadings will be considered on the return date of this Order. Only those issues
3 raised by motion or brought into controversy by the responsive pleadings and
4 supported by sworn statements filed within ten (10) days after service of the herein
5 described documents will be considered by the Court. All allegations in the
6 Petition not contested by such responsive pleadings or by sworn statements will be
7 deemed admitted.

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9 DATED: This 8th day of May, 2014.

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11 
12 HON. JESUS G. BERNAL
13 United States District Judge

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16 Presented By:

17 ANDRÉ BIROTTE JR.
18 United States Attorney
19 SANDRA R. BROWN
20 Assistant United States Attorney
21 Chief, Tax Division

22 _____/s/_____
23 Valerie L. Makarewicz
24 Assistant United States Attorney
25 Attorneys for the United States of America
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